## ABSTRACT OF THE DISCLOSURE

The present invention is characterized in that a semiconductor film containing a rare gas element is formed on a crystalline semiconductor film obtained by using a catalytic element via a barrier layer, and the catalytic element is moved from the crystalline semiconductor film to the semiconductor film containing a rare gas element by a heat treatment. Furthermore, a first impurity region and a second impurity region formed in a semiconductor layer of a first n-channel TFT are provided outside a gate electrode. A third impurity region formed in a semiconductor layer of a second n-channel TFT is provided so as to be partially overlapped with a gate electrode. A third impurity region is provided outside a gate electrode. A fourth impurity region formed in a semiconductor layer of a p-channel TFT is provided so as to be partially overlapped with a gate electrode. A fifth impurity region is provided outside a gate electrode.